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PART IV.

Legislative Measures and Rules thereunder.

NOTIFICATIONS.

No. Fl. 3653—*Ex.* 12-39-22, *dated Bangalore,*
15*th December* 1939.

In exercise of the powers conferred by Section 17 of the Matches (Excise duty) Act, 1934, (III of 1934) and in supersession of the Matches (Excise duty) Supplementary Order 1938, the Government of His Highness the Maharaja of Mysore are pleased to make the following rules for purposes of regulating the issue of matches out of the premises of a manufactory situated in the State and of controlling the use of splints and veneers in the manufacture of matches.

By Order,
P. H. KRISHNA RAO,
Secretary to Government,
Development Department.

CHAPTER 1.

1. *Short title, commencement and definitions.*— (1) These rules may be called "The Mysore Matches (Excise Duty) Supplementary Rules, 1939."

(2) They shall come into force on the first day of the month following the month in which these rules are published.

2. In these rules unless there is anything repugnant in the subject or context—

(i) "the Act" means the Matches (Excise Duty) Act, 1934 (III of 1934);

(ii) "the Rules" means the Matches (Excise Duty) Rules, 1934;

(iii) "Deputy Commissioner" means the Chief Officer in charge of the Revenue Administration of a district and includes any officer specially authorized to exercise throughout any specified area all or any of the powers of a Deputy Commissioner under these rules;

(iv) "Inspector" means the Inspector of the Excise Department in charge of a Range in which the manufactory is situated;

(v) "Supervising Officer" means an officer appointed by the Deputy Commissioner to exercise the powers and perform the duties of Supervising Officer under these rules;

(vi) "Peon" means a subordinate of the Mysore Excise Department appointed to guard the premises and to prevent the removal of splints, veneers, matches and banderols contrary to these rules;

(vii) "Form" means a form set out in the schedule appended to these rules:

Provided that "Form A" and "Form B" shall mean Form A and Form B appended to these rules;

(viii) "Bonded warehouse" means a compartment or room of the manufactory or a separate place where finished matches are stored pending their removal for consumption subject to the payment of duty under clause 8 of Chapter II or clause 39 or clause 44 of Chapter VI of the rules;

(ix) "Booklet" means a folding or collapsible packet in the form of a book containing matches;

(x) "Case" means a packed box containing a number of gross packets of boxes or booklets containing matches;

(xi) "Duty" means the duty payable under the Act;

(xii) "License" means a license in Form A granted for the manufacture of matches under clause 3 of the rules;

(xiii) "Licensee" means any person, firm or company, holding a license in Form A and includes any agent or other person acting on his or its behalf;

(xiv) "Manufacturing or finishing room" means a room or rooms or a compartment or compartments set apart in the manufactory where matches in the finishing or finished stage, before banderols are affixed to them, are stored during the absence of the Supervising Officer or at such other times as may be necessary to prevent the illicit removal of matches from the manufactory;

(xv) "Manufactory" means a manufactory as defined in the Act, working under a license in Form A appended to the rules and under bonded control and subject to the supervision of the Mysore Excise Department;

(xvi) "Packet" means a packed or wrapped parcel containing a number of gross of boxes or booklets with matches;

(xvii) "Premises" means the premises of the manufactory described in the schedule attached to the license in Form A appended to the rules and includes the bonded warehouse.

CHAPTER II.

3. (1) *Issue of license and licensed premises.*—An owner of a manufactory who intends to apply for or has obtained a license under section 9 of the Act shall apply to the Deputy Commissioner for the appointment of a bonded warehouse or warehouses wherein the matches manufactured on the licensed premises shall be stored for issue.

(2) The Deputy Commissioner shall on receipt of such application cause enquiries to be made regarding the suitability or otherwise of a godown or other premises designated for use as a bonded warehouse and on being

satisfied that it is suitable, appoint such godown or other premises, as the case may be, as a bonded warehouse.

(3) The room in which dipped splints in frames are allowed to dry shall also, if this process is not conducted in the manufactory or finishing room, be approved by the Deputy Commissioner before being used for this purpose.

4. Both the dipping room and the bonded warehouse shall be secured with a strong Government lock, the key of which shall be in the custody of the Supervising Officer and the rooms shall be opened as and when required for transactions. These rooms may also be secured by locks of the licensee provided that he shall remove the locks and open the rooms as and when required by the Supervising Officer or any other Inspecting Officer, at any time during day or night.

5. Every manufactory and the bonded warehouse attached to it shall be closed on 'close holidays' and shall be open on other days, during such hours and under such conditions as may be fixed by the Deputy Commissioner. The Deputy Commissioner may however permit work or transactions to take place in the manufactory or bonded warehouse outside the regular working hours of the factory or on close holidays, subject to the payment of overtime fees at such rates as he may fix by special or general order or by a rule made under any provision contained in these rules.

Explanation.—"Close holidays" means Sundays, New Year's Day, Good Friday, the King-Emperor's Birthday, His Highness the Maharaja's Birthday and Christmas Day.

6. Subject to the conditions in clauses 4 and 5, the lock on the bonded warehouse shall be removed only for receipts and issues, inspection by an inspecting officer, and for any other purposes which may be permitted by the Deputy Commissioner. The lock shall be reapplied immediately after accomplishment of the purpose for which the warehouse was opened.

7. When no transactions are proceeding the entrance to every manufactory or finishing room shall be secured with a strong Government lock if so required by the Deputy Commissioner and not otherwise; and if the licensee so desires, the entrance may also be secured with his lock. The key of the Government lock shall be in

the custody of the Supervising Officer. The licensee shall remove his lock as and when required by the Supervising Officer.

CHAPTER III.

8. *Banderols.*—All banderols shall be obtained by the licensee or his agent from a Government Treasury. The Treasury Officer shall whether they are supplied for cash or on credit, seal them with the Treasury seal and the licensee or his agent shall deliver them without delay to the Supervising Officer who shall deposit them in the bonded warehouse or in a room specially set apart for the storage of banderols which shall be secured by a Government lock, the key of which shall remain in his custody and shall enter the receipt in Form M. E. 1. He shall there after permit them to be taken for use in the manufactory as and when required, during working hours.

9. (1) When the licensee desires to purchase banderols for cash, he shall present to the Treasury Officer an indent in Form M. E. 5 countersigned by the Supervising Officer, and a challan in triplicate, containing particulars of the number and class of banderols required and the cost price of each group, less rebate if any, allowed on a rebate certificate. The Treasury Officer after complying with the indent shall retain the original of the challan with him, return the duplicate to the licensee, and send the triplicate to the Supervising Officer who shall file it in support of the entry of receipt in the M. E. 1 register, after sending copies to the Inspector and Deputy Commissioner.

(2) When the licensee desires to purchase banderols on credit subject to the condition in clause 10 he shall present a requisition in Form M. E. 6 to the Supervising Officer who, after scrutinising the requirements in detail, with reference to the security furnished as required by clause 10 and the outstanding credit balance shall pass the indent for supply to such extent as may be permissible under clause 11 and give it to the licensee who shall present it to the Treasury Officer. The Treasury Officer shall after complying with the requisition, whether in whole or in part, advise the Supervising Officer as to the number and class of banderols issued and the price to be recovered from the licensee. The Supervising Officer shall enter the receipt of the banderols in the M. E. 1.

register, and shall send copies of the Treasury Officer's advice note to the Inspector and Deputy Commissioner.

10. A licensee who desires to obtain banderols on credit under clause 46 of the rules shall execute a trust receipt and furnish to the Deputy Commissioner a security bond in such form as may be prescribed by the Deputy Commissioner for adoption either generally or in the particular case, to the satisfaction of the Deputy Commissioner.

Provided that if the licensee is unable to furnish sureties to the satisfaction of the Deputy Commissioner he shall deposit with him cash, Government Promissory Notes, Savings Bank Deposit assigned to the Deputy Commissioner or Post Office Cash Certificates of sufficient value to cover the value of the banderols to be supplied on credit from time to time. If Government Promissory Notes are deposited, their face value shall exceed by not less than ten per cent the value of banderols to be supplied from time to time. Alternatively he may mortgage to Government the match factory and plant and all accessories therein. If the estimated value of the manufactory with its plant and all its accessories is not sufficient to cover the value of the banderols required on credit, he shall, in addition furnish sureties or security as aforesaid, for such amount as may fixed by the Deputy Commissioner.

11. After compliance with the conditions in clause 10 the Deputy Commissioner shall, authorize the supply of banderols on credit to the licensee and shall communicate to the Treasury Officer and the Supervising Officer full particulars of the securities deposited, and the extent of credit granted. The price of banderols supplied on credit excluding the price of banderols affixed to boxes kept in the bonded warehouse shall not at any time exceed the amount of security furnished by the licensee. The number of banderols to be supplied at a time shall not exceed the average output of the manufactory for one week if application is made once a week, for three days if it is made twice a week and for two days if it is made three times a week. Banderols shall not be supplied on credit oftener than three times a week.

12. When banderols are issued on credit for the first time, the Treasury Officer shall advise the Supervising Officer of the number and class of banderols issued and their price, and shall thereafter notify him of all subse-

quent issues and their price and of the amounts paid by the licensee towards the price of the banderols, from time to time.

13. The licensee shall submit to the Inspector through the Supervising Officer on or before the 5th day of each month a statement, for the preceding month showing—

(*i*) the number of banderols in hand on the first day of the month ;
(*ii*) the number received during the month ;
(*iii*) the number used during the month ;
(*iv*) the number rendered unserviceable, and
(*v*) the balance on hand on the last day of the month.

The Inspector shall check the statements and forward them to the Deputy Commissioner after taking necessary extracts.

Banderols purchased for cash shall be entered separately from those purchased on credit.

14. Banderols purchased for cash and those purchased on credit shall be kept in separate lots in the bonded warehouse or other room set apart for the purpose and shall be accounted for separately in the M.E. 1 Register. The Supervising Officer shall write the word 'credit' in red ink on the packets containing banderols purchased on credit.

15. A licensee wishing to claim refund or write off of the purchased price of such of the banderols as have been damaged by accident and rendered unfit for use shall deliver them each day to the Supervising Officer who shall make immediate enquiries and on being satisfied that the banderols in question have not been used previously on a box or booklet issued from any manufactory and that the figures '1', '2', '4', '6' or '8' occurring in the figures '12', '20', '40', '60' or '80' printed on the banderols to indicate the class thereof, have not been damaged or torn, accept them from the licensee, deposit them in the bonded warehouse or room set apart for the storage of banderols and enter them under that date in the appropriate column of the M. E. 1 register. If the figure '1', '2', '4', '6' or '8' aforesaid is defaced or torn, the delivery of the banderols shall not be accepted and the refund or write off of their price shall not be granted.

The licensee's application for refund or write off in respect of banderols which were accepted as damaged shall be sent to the Inspector once a month together with the banderols in question and a certificate of the supervising officer that they have not been previously used. The Inspector shall examine the banderols, forward the application with his remarks to the Deputy Commissioner who will pass orders on the application after further scrutiny.

16. Refund or write off of the price of banderols affixed to boxes of matches which become unserviceable and are destroyed within the Manufactory under the orders of the Deputy Commissioner will similarly be granted, if the licensee's application is supported by a certificate from the Supervising Officer that the matches have been destroyed under his supervision.

When the Deputy Commissioner sanctions a refund under this clause or clause 15, the licensee may encash the refund voucher at the Treasury or have the amount set off against further purchases of banderols.

16-A. After orders have been passed by the Deputy Commissioner on the refund application, all damaged and unserviceable banderols shall be destroyed in the presence of the Inspector irrespective of whether a refund of their purchase price has been granted by the Deputy Commissioner or not.

CHAPTER IV.

17. *Transfer of matches from the finishing room of the Manufactory to the bonded warehouse.*—The packing of matches into boxes or booklets and the affixture of banderols thereto, shall be done only during such hours and under such conditions as may be fixed by the Deputy Commissioner under clause 5. The packing of boxes or booklets into packets and of packets into cases shall be done only in the finishing room and in the presence of the Supervising Officer, after the boxes or booklets have been banderolled in accordance with the Act and the Rules.

18. The Supervising Officer shall see that the banderols are properly affixed to boxes or booklets so that they cannot be opened without tearing the banderols, and shall check the contents of each case, package or packet and the number of matches contained in atleast one box in every 10 gross of boxes before they are banderolled.

19. No packet or case containing boxes or booklets of matches shall be closed and reckoned as a unit unless a banderol of the appropriate class has been affixed to each box or booklet in the manner laid down in Chapter VI of the rules and in accordance with the Government Notification No. D. 1390—I & C 265-33-33, dated 25th August 1934.

20. After each case or packet is closed, the Supervising Officer shall endorse or impress thereon with a rubber stamp the word 'checked' and sign and date the endorsement.

21. Each case or packet shall contain only an integral number (whether one or more than one) of gross of boxes or booklets of matches. The boxes or booklets in each case or packet shall contain the same number of matches on the average and shall, except in the case of matches exempted from bearing banderols, bear banderols of the same class.

22. Cases, or packets of each class of matches shall be marked with separate consecutive numbers and the number of gross of boxes contained in each case or packet.

Cases, or packets containing boxes or booklets of classes 1, 2, or 3 as specified in sub-rule 2 of rule 40 of the rules shall be distinguished by the letters 'A', 'B,' and 'C', respectively.

23. All boxes or booklets containing matches intended for export and on which no banderols have been affixed, and all loose matches to be exported shall, before they are removed to the bonded warehouse, be packed into cases, or packets on which shall be pasted labels bearing the inscription "UNBANDEROLLED MATCHES FOR EXPORT."

24. No case, packet, box or booklet, containing matches and no loose matches shall be removed to the bonded warehouse except with the permission of the Supervising Officer. Before removal the licensee shall present to the Supervising Officer an application in duplicate, in Form M. E. 3. All such applications shall be numbered consecutively.

25. On the arrival of the matches at the bonded warehouse, the Supervising Officer shall, after checking the goods against the particulars shown in the application, make the necessary entries in Form M. E. 1. He shall

endorse on one copy of the application in Form M. E. 3 the words 'checked and admitted' over his signature and date and return it to the licensee and file the duplicate copy after endorsing the words 'taken into account' over his signature and date.

26. If the Supervising Officer is in doubt as to whether banderols have been affixed or whether boxes or booklets contain the proper number of matches or whether cases or packets contain the proper number of boxes or booklets, he shall require the licensee to open the case, packet, box or booklet, and shall examine it in the presence of the licensee or any authorized agent or servant acting on his behalf. In the event of any discrepancy between the actual contents of a case, packet, box or booklet and the details as entered in the application, he shall seal the case, packet, box or booklet with his private seal, and deposit it in the bonded warehouse and shall submit a report immediately to the Inspector. The Inspector after due investigation, shall take such action as may be necessary under the Act or the rules.

27. Separate compartments or separate divisions in the same compartment shall be allotted in the bonded warehouse for—

(1) cases or packets containing boxes or booklets of matches bearing banderols purchased for cash ;

(2) cases, or packets containing boxes or booklets of matches bearing banderols purchased on credit;

(3) cases, or packets of unbanderolled matches intended for export; and

(4) unbanderolled matches to be banderolled subsequently.

Each class of matches shall be stored separately, and cases or packets of different sizes shall be stocked according to their contents so as to facilitate inspection and check at, and issue from, the bonded warehouse.

28. Matches may, under the supervision of the Supervising Officer, be removed from the bonded warehouse to the manufactory or finishing room for reconditioning provided that the licensee shall not claim a refund of the cost of banderols destroyed in opening the boxes or booklets for this purpose. All matches so removed shall be entered in the appropriate column of the M. E. 1 register with the remark that matches have been issued to be reconditioned.

CHAPTER V.

29. No matches shall be issued out of the bonded warehouse except under an application in Form M. E. 4 countersigned by the Supervising Officer.

30. Every application for the removal from the bonded warehouse of unbanderolled matches for being banderolled or of banderolled or unbanderolled matches for clearance from the factory shall be presented to the Supervising Officer at least one hour before the removal is desired to take place. The application shall be in duplicate in the case of removal of unbanderolled. Matches for being banderolled, in triplicate in the case of removal for inland consumption, and in quadruplicate, in the case of removal for export outside India. The name of the consignee shall be entered when the matches are to be cleared from the factory.

31. (1) Every application for the removal of banderolled matches shall be accompanied by a treasury receipt showing that the price of banderols has been paid. When the receipt relates to a greater number of banderols than are affixed to the boxes or booklets in the consignment to be removed, the Supervising Officer shall endorse on the obverse of the receipt—

(*a*) the serial number of the cases, and packets and the date of removal;

(*b*) the average number of matches contained in each box or booklet; and

(*c*) the number and class of banderols contained in the consignment.

Similar endorsements will be made on subsequent production of the receipt until all the banderols to which it relates have been affixed to boxes or booklets and cleared from the factory.

(2) The treasury receipt shall be despatched to the Deputy Commissioner through the Inspector with a copy of the application in Form M. E. 4 checked and countersigned by the Supervising Officer and the peon at the gate on the date of issue, provided that when the banderols covered by the receipt are not utilised on a single consignment, it shall be retained and sent to the Deputy Commissioner together with all the relative applications in M. E. 3-B as soon as the last lot is cleared from the factory.

32. (1) On receipt of an application in Form M. E. 4 the Supervising Officer shall check the particulars and shall sign, in all the copies, the order permitting issue from the factory.

(2) When unbanderolled matches are to be removed for being banderolled, the Supervising Officer shall retain the original application and shall return the duplicate to the licensee.

(3) In the case of removal of matches for inland consumption, the original application shall be retained by the Supervising Officer; the duplicate shall accompany the consignment and be delivered to the peon on guard at the gate; and the triplicate shall be given to the licensee for despatch with the consignment to its destination. The peon on guard at the gate shall satisfy himself that the number of cases, or packets in the consignment is the same as that entered in the permit before allowing it to pass through the gate. He shall then return the duplicate application to the Supervising Officer after endorsing it in token of his having checked and passed the consignment. If he finds any difference between the number of cases or packets of matches in the consignment or the number of packets of matches in the consignment or the number of packets in each case as marked on it and the number shown in the permit, he shall detain the consignment and report to the Supervising Officer who shall immediately check the consignment, and if he finds any case, or packet, or cases or packets in excess he shall take such action as is prescribed under the Act or the rules or obtain the orders of the Deputy Commissioner who, if he thinks necessary, shall refer the matter to Government.

(4) When matches are removed for export out of India the original application shall be retained by the Supervising Officer; the duplicate shall be delivered to the peon at the gate; the triplicate shall accompany the consignment to its destination; and the quadruplicate shall be delivered to the licensee who shall in the case of export by land produce it before the Officer in charge of the Land Customs Station (Chowkie) or such verifying officer as may be prescribed by rule or order. He shall obtain on it an endorsement from the aforesaid officer that the consignment has passed out of the limits of the Mysore State and shall return the application so endorsed to the Supervising Officer within six days from the

removal of the matches from the factory. The latter shall send it to the Deputy Commissioner through the Inspector, together with the licensee's application for refund of duty paid, if any.

33. When it is desired to remove boxes or booklets of matches bearing banderols purchased on credit; the licensee shall, if he has paid for the banderols, attach the relative treasury receipt and the Supervising Officer shall proceed as laid down in clause 31 and sub-clause (1) of clause 32.

If the price of the banderols has not been paid, the Supervising Officer shall, before countersigning the application, satisfy himself by scrutiny of the Treasury Officer's certificate that the price is fully covered by the credit outstanding in favour of the licensee.

In other respects, the applications shall be dealt with as prescribed in clauses 29 to 32.

CHAPTER VI.

ACCOUNTS.

34. The Supervising Officer shall maintain daily and monthly accounts in Forms M. E. 1 and M. E. 2, respectively. Separate registers in Form M. E. 1 shall be maintained for each class of matches specified in Sub-Rule 2 of Rule 40 of the Rules.

35. The Supervising Officer shall check daily the matches manufacture account maintained by the licensee under condition IV of the conditions in Form A, and shall initial it in token of having checked it.

36. The monthly return in Form B prescribed under clause 7 of the rules shall be submitted to the Deputy Commissioner through the Supervising Officer. The latter shall check the entries in the return with the monthly totals entered in the M. E. 2 Register and if they agree shall submit the return together with an extract of the totals in the M.E. 2 Register to the Deputy Commissioner through the Inspector after endorsing the return to the effect that it has been checked and found correct. If the return does not agree with the M. E. 2 Register, he shall return it to the licensee for reconciliation and if the latter is unable to reconcile the entries so as to bring them into agreement with those recorded in the M.E. 2 Register, the

Supervising Officer shall report the matter to the Deputy Commissioner for orders.

37. All accounts of banderols (whole and damaged) and matches kept in the manufactory and bonded warehouse shall be in gross and singles.

CHAPTER VII.

SPLINTS AND VENEERS

38. Splints and veneers whether manufactured under a license in Form A or C or obtained from the holder of a license in Form C, D or E or Form an A licensee permitted to supply other A licensees, shall be stored in a room or rooms or compartment or compartments set apart for the purpose in the manufactory and approved by the Deputy Commissioner.

39. Every such room or compartment shall be locked by the Supervising Officer of the factory and the licensee may also secure it with a lock of his own. It shall be open to inspection by an inspecting officer at any time.

40. No splints or veneers shall be stored or issued except in the presence of the Supervising Officer who shall weigh the splints and count the veneers before receipt into the room or compartment or issue therefrom. He shall enter all such receipts and issues in a register in Form M.E. 7 and at the end of each month shall record the totals for the month and the progressive totals upto the month immediately below the entries relating to the last day of the month.

41. Where splints and veneers are obtained from the holder of a license in Form C, D or E or from an A licensee permitted to supply other A licensees, indents shall be prepared in duplicate and shall be countersigned by the Supervising Officer. The supplier shall return one copy to the Supervising Officer with the endorsement "complied with" or stating the quantities actually supplied if the indent has not been complied with in full. The Supervising Officer shall check the quantities received and if they are correct shall file the copy of the indent. If there is discrepancy between the quantities reported by the supplier and the actual quantities received and the discrepancy is not satisfactorily explained he shall report to the Inspector who shall investigate the matter.

42. All damaged splints and veneers shall be destroyed in the presence of the Supervising Officer who shall enter the weight of the splints and the number of veneers so destroyed in the appropriate columns in Form M.E. 7.

CHAPTER VIII.

GENERAL.

43. If there are two or more exits from a bonded warehouse or manufactory, matches shall be removed therefrom only through the main gate where a peon shall be posted on guard duty.

44. All the gates in the manufactory shall be locked by the licensee before sunset or if the work in the premises ceases earlier, immediately after the cessation of work, and the licensee shall hold the keys in his possession. If he desires access to the premises in cases of emergency, he shall open only the lock on the main gate and he shall re-lock it when he has finished his business in the premises.

45. No matches shall be removed from the manufactory or bonded warehouse except in accordance with the directions contained in these rules.

If any matches are removed by any employee from a manufactory in contravention of the conditions hereinbefore prescribed, the licensee shall be held responsible for such removal and be liable to be dealt with according to the provisions of the Act, of the rules and of rules and orders made under the Act or the rules as if he had removed the matches himself.

46. Persons coming into, or going out of, the manufactory or bonded warehouse as well as articles brought thereinto, or sent out therefrom, shall be liable to be searched or examined by the peon on guard at the main gate.

47. The licensee shall, if so required by the Deputy Commissioner, provide at the main gate of the manufactory a small shed suitable for the accommodation of the peon on guard there.

48. The licensee shall submit his sales registers for scrutiny whenever so required by an Inspecting Officer.

49. The licensee and his agents and servants shall carry out all orders issued by the Supervising Officer or his assistant in the due performance of his duty under the Act, the rules and the provisions contained in these rules.

50. The licensee and his agents and servants shall comply with all orderss issued by the Deputy Commissioner or Inspector for carrying out the provisions contained in these rules and to facilitate their enforcement.

51. The Government may, by a special order, exempt any manufactory or bonded warehouse from the operation of any provision contained in these rules.

FORM M. E. 1.

(Vide *clauses 8, 9, 14, 15, 25, 28 and 34.*)

REGISTER OF BANDEROLS, MATCHES MANUFACTURED AND ISSUED.

CLASS. Name of the Manufactory. Place.

	Banderols.														
	Purchased for cash							Purchased for credit							
Date	Opening balance	No. and date of Treasury receipt	Quantity received from Treasury	Total of columns 2 and 4	Quantity issued for use	Quantity damaged and rendered unserviceable	Closing balance	Value of banderols in stock (including those affixed to boxes in the bonded warehouse)	Value of banderols received from the Treasury	Total of columns 9 and 10	No. and date of Treasury receipt	Duty remitted by licensee	Remission granted on damaged banderols	Balance to be recovered from licensee	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
	Gr. s.		Gr. s.	Gr. s.	Gr. s.	Gr. s.	Gr. s.	Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.	

	Unbanderolled matches.							*Banderolled matches.*								
Opening balance	Quantity manufactured and removed to bonded warehouse	Total of columns 16 and 17	Quantity removed for banderolling	Quantity removed for export	Quantity destroyed or sent for reconditioning	Closing balance	Opening balance	Quantity banderolled	Total of columns 23 and 24	Quantity cleared for inland consumption	Quantity destroyed or sent for reconditioning	Quantity cleared for exports	Duty to be refunded on quantity exported	Closing balance	Remarks
16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
Gr. s.	Gr. s.	Gr. s.	Gr. s.	Gr. s.	Gr. s.	Gr. s.	Gr. s.	Gr. s.	Gr. s.	Gr. s.	Gr. s.	Gr. s.	Rs. a. p.	Gr. s.	

N.B.—Separate registers shall be maintained for each class of banderols.

FORM M. E. 2.

(Vide *clauses 34 and 36.*)

MONTHLY ACCOUNT OF MATCH BOXES RECEIVED FROM THE MANUFACTORY AT THE BONDED WAREHOUSE AND OF THOSE REMOVED FROM THE BONDED WAREHOUSE.

Name of the Manufactory..... Place.....

Month	*Opening balance*					*Receipts*						*Issues*							*Closing balance*					Remarks
	Class					No. of Transport Permit	Class					No. of Transport Permit	Class					Duty	Class					
	I	II	III	IV	V		I	II	III	IV	V		I	II	III	IV	V		I	II	III	IV	V	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
	Gr. s.	Gr. s.	Gr. s.	Gr. s.	Gr. s		Gr. s.	Gr. s.	Gr. s.	Gr. s.	Gr. s.		Gr. s.	Gr. s.	Gr. s.	Gr. s.	Gr. s.	Rs.a.p.	Gr. s.	Gr. s.	Gr. s.	Gr. s.	Gr. s.	
July ...																								
August .																								
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October ...																								
November.																								
December.																								
January ...																								
February.																								
March ...																								
April ...																								
May ...																								
June ...																								

N.B.—1. Class refers to the classes of boxes specified in sub-clause (2) of clause 42 of the Matches (Excise Duty) Order, 1934.

2. Only matches removed from the factory and those destroyed within the factory shall be shown under "issues". A note in the 'remarks' column should indicate separately the quantity exported out of British India and also the number of boxes destroyed as unserviceable.

FORM M. E. 3.

(Vide *clauses 24 and 25.*)

APPLICATION FOR REMOVAL OF $\frac{\text{BANDEROLLED}}{\text{UNBANDEROLLED}}$ MATCHES FROM THE MANUFACTURING STORE TO THE BONDED WAREHOUSE OF..... MANUFACTORY.

No. Date 19 .

To

THE SUPERVISING OFFICER,

.....Manufactory.

SIR,

Please permit me to remove from the manufacturing store to the bonded warehouse, matches as detailed below :—

	Class.		
	1	2	3
Number of cases or packets			
Number of gross boxes in each case or packet			
Loose match boxes			
Total in grosses and singles			

Licence holder.

The case or packets bear the following serial numbers : —

.....

.....

.....

Checked and admitted
Taken into account.

Date 19 . *Supervising Officer.*

NOTE.—(1) 'Class' refers to the classes of boxes specified in sub-clause (2) of clause 42 of the Matches (Excise Duty) Order, 1934.

(2) Separate applications shall be made for banderolled and unbanderolled matches.

FORM M. E. 4.

[Vide *clauses 29, 30, 31(2), 32 and 33.*]

APPLICATION FOR REMOVAL OF $\frac{\text{BANDEROLLED}}{\text{UNBANDEROLLED}}$ MATCHES FROM THE BONDED WAREHOUSE OF

No. Date 19

To

THE SUPERVISING OFFICER,

Manufactory.

SIR,

Please permit me to remove for $\frac{\text{inland consumption}}{\text{export}}$ $\frac{}{\text{banderolling}}$ matches in accordance with the particulars given below :—

	Class.		
	1	2	3
*1. Name and address of the consignee			
*2. Place of booking by rail or port of shipment where the removal is for export			
*3. Number of cases or packets			
*4. Number of gross boxes in each case or packet.			
5. Loose match boxes			
6. Total number in gross and singles : Rs. A. P.			

*Duty paid

*Treasury receipt No. , dated of Treasury.

License holder.

*The cases or packets bear the following serial Nos. :—

Permitted.

Supervising Officer.

Date

*Checked and passed.

Date

Peon on guard duty.

NOTE.—(*i*) Particulars marked with * need not be given in cases of removal of unbanderolled matches for banderolling.

NOTE.—(*ii*) Class refers to the classes of boxes specified in clause (2) of clause 42 of the Matches (Excise Duty) Order, 1934.

NOTE.—(*iii*) The form should be in duplicate in the case of removal of unbanderolled matches for banderolling, in triplicate in the case of removal for inland consumption and in quadruplicate in the case of removal for export.

FORM M. E. 5.

[Vide *clause 9 (1)*.]

INDENT FOR THE PURCHASE OF BANDEROLS FOR CASH (IN TRIPLICATE).

To

THE TREASURY OFFICER,

Sir,

Please supply me/us with banderols of the following denominations for use at my/our match manufactory:—

Date	Class of banderols	No. of gross required	Rate per gross (excluding rebate, if any)			Value		
			Rs.	A.	P.	Rs.	A.	P.
	Class 1 . .							
	Class 2 . .							
	Class 3 . .							
	Class 4 . .							
	Class 5 . .							
			Total cost . .					

The chalan for the amount is forwarded herewith in triplicate.

Licensee.
Date

1. This indent may be complied with. The factory is not a cottage factory.

2. The rebate certificate granted by the Deputy Commissioner in his No. dated , is enclosed.

Supervising Officer,
Date

N.B.—The word 'not' will be deleted in the case of cottage factories and paragraph 2 in the case of factories for which a rebate certificate has not been granted.

No. Date

Returned to the license after compliance, together with the duplicate copy of the challan.

Treasury Officer,
Date

No. Date

Copy together with a copy of the challan forwarded to the Supervisin Officer, manufactory

Treasury Officer,
Date

FORM M. E. 6.

[Vide *clause 9 (2)*.]

REQUISITION FOR THE SUPPLY OF BANDEROLS ON CREDIT

Date 19 .

To

THE SUPERVISING OFFICER,

Manufactory.

Sir,

I/we have this day in my/our possession the undermentioned quantity of banderols :—

Class of banderols	Quantity		Value		
	Grosses	Singles	Rs.	A.	P.
Class 1					
Class 2					
Class 3					
Class 4					
Class 5					
		Total .			

2. Please ask the Treasury Officer to supply me/us with banderols of the following classes on credit for use at my/our manufactory :—

Date	Class of banderols	Number of grosses required	Value		
			Rs.	A.	P.
	Class 1 . . .				
	Class 2 . . .				
	Class 3 . . .				
	Class 4 . . .				
	Class 5 . . .				
		Total .			

No. *Licensee.*

Forwarded to the Treasury Officer.

2. The quantities of banderols indented for are covered by the licensee's deposit and may be issued on credit.

Supervising Officer.

FORM M. E. 7.

(Vide *clauses 40 and 42.*)

DAILY REGISTER OF SPLINTS AND VENEERS STORED AND ISSUED AT THE

Date	Opening balance		Manufactured or imported or obtained from other licensees		Source of supply	Total		Issues						Balance		Rendered unserviceable (destroyed or to be destroyed)		Remarks
								For framing and making into boxes within the factory		For framing and making into boxes outside the factory		For use by other A licensees						
	Mds. Srs. Splints	Gr. D. Veneers	Mds. Srs. Splints	Gr. D. Veneers		Mds. Srs. Splints	Gr. D. Veneers	Mds. Srs. Splints	Gr. D. Veneers	Mds. Srs. Splints	Gr. D. Veneers	Mds. Srs. Splints	Gr. D. Veneers	Mds. Srs. Splints	Gr. D. Veneers	Mds. Srs. Splints	Gr. D. Veneers	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19